

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>PRIMGHAR</div> <div>CITY OF PRIMGHAR, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16207100600000</div> <div>City Clerk</div> <div>PO Box 39</div> <div>Primghar, Iowa 51245</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		352,068		352,068	335,384
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		352,068		352,068	335,384
Delinquent property taxes		0		0	
TIF revenues		103,287		103,287	66,500
Other city taxes		84,959	0	84,959	90,394
Licenses and permits		3,634	0	3,634	2,000
Use of money and property		81,747	7,555	89,302	23,460
Intergovernmental		219,462	0	219,462	132,888
Charges for fees and service		121,429	1,398,504	1,519,933	1,696,350
Special assessments		0	0	0	130,000
Miscellaneous		87,598	12,525	100,123	27,500
Other financing sources		414,657	0	414,657	165,000
Total revenues and other sources		1,468,841	1,418,584	2,887,425	2,669,476
Expenditures and Other Financing Uses					
Public safety		238,944	0	238,944	140,500
Public works		158,602	0	158,602	82,500
Health and social services		45,718	0	45,718	49,200
Culture and recreation		266,376	0	266,376	143,500
Community and economic development		448,394	0	448,394	23,000
General government		161,227	0	161,227	80,165
Debt service		95,625	0	95,625	90,000
Capital projects		(193)	0	-193	
Total governmental activities expenditures		1,414,693	0	1,414,693	608,865
Business type activities		0	1,190,344	1,190,344	
Total ALL expenditures		1,414,693	1,190,344	2,605,037	608,865
Other financing uses, including transfers out		414,657	0	414,657	
Total ALL expenditures/And other financing uses		1,829,350	1,190,344	3,019,694	608,865
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-360,509	228,240	-132,269	2,060,611
Beginning fund balance July 1, 2014		1,010,743	1,728,964	2,739,707	
Ending fund balance June 30, 2015		650,234	1,957,204	2,607,438	2,060,611
<div>Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 965,000	Other long-term debt		\$ 0
Revenue debt		\$ 1,408,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 1,514,850
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk Marlene Anderson		Telephone →	Area Code 712	Number 957-2435	Extension
Signature of Mayor or other City official (Name and Title)			Date signed		
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF PRIMGHAR						<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
1	Section A - TAXES											1				
2	Taxes levied on property	156,316	88,586		107,166			352,068			352,068	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	156,316	88,586		107,166	0		352,068	T01	352,068	4					
5	Delinquent property taxes							0	T01	0	5					
6	Total property tax	156,316	88,586		107,166	0	0	352,068		352,068	6					
7	TIF revenues				103,287			103,287		T01	103,287	7				
	Other city taxes															
8	Utility tax replacement excise taxes							0		T15	0	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax							0		T19	0	13				
14	Other local option taxes		84,959					84,959		T09	84,959	14				
15	TOTAL OTHER CITY TAXES	0	84,959	0	0	0	0	84,959	0		84,959	15				
16	Section B - LICENSES AND PERMITS	3,634						3,634		T29	3,634	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	4,137	481	1,623				6,241	7,555	U20	13,796	18				
19	Rents and royalties	26,029	49,477					75,506		U40	75,506	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	30,166	49,958	1,623	0	0	0	81,747	7,555		89,302	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants							0		B89	0	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF PRIMGHAR						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		94,520					94,520		C46	94,520	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants							0		C89	0	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	0	94,520	0	0	0	0	94,520	0		94,520	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service							0		D89	0	64				
65	Township contributions	11,529						11,529		D89	11,529	65				
66	Fire/EMT service	110,601	2,812					113,413		D89	113,413	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	122,130	2,812	0	0	0	0	124,942	0		124,942	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	122,130	97,332	0	0	0	0	219,462	0		219,462	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	155,394	A91	155,394	73				
74	Sewer							0	160,284	A8Ø	160,284	74				
75	Electric							0	954,182	A92	954,182	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage							0	59,872	A81	59,872	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF PRIMGHAR						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges	48						48		A44	48	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	7,075						7,075		A03	7,075	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	69,609						69,609		A61	69,609	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify	44,697						44,697	68,772		113,469	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	121,429	0	0	0	0	0	121,429	1,398,504		1,519,933	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	23,972						23,972		U99	23,972	108				
109	Deposits and sales/fuel tax refunds							0	12,525	U99	12,525	109				
110	Sale of property and merchandise	62,651						62,651		U11	62,651	110				
111	Fines	975						975		U30	975	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114								0			0	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	87,598	0	0	0	0	0	87,598	12,525		100,123	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued CITY OF PRIMGHAR						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	521,273	320,835	104,910	107,166	0	0	1,054,184	1,418,584		2,472,768	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	107,346	253,731		10,359			371,436			371,436	127
128	<i>Internal TIF loans and transfers in</i>		43,221					43,221			43,221	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	107,346	296,952	0	10,359	0	0	414,657	0		414,657	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	628,619	617,787	104,910	117,525	0	0	1,468,841	1,418,584		2,887,425	132
133												133
134	Beginning fund balance July 1, 2014	159,883	322,210	261,976	231,831		34,843	1,010,743	1,728,964		2,739,707	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	788,502	939,997	366,886	349,356	0	34,843	2,479,584	3,147,548		5,627,132	136
137												137
138												138
139												139
140												140
141												141
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156												156
157												157
158												158
159												159

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015CITY OF PRIMGHAR							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	84,179						84,179		E62	84,179	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	71,840	49					71,889		E24	71,889	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	79,721	3,155					82,876		E32	82,876	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	235,740	3,204	0	0	0	0	238,944			238,944	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF PRIMGHAR						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
41	Section B — PUBLIC WORKS											41				
42	Roads, bridges, sidewalks — Current operation		155,033					155,033		E44	155,033	42				
43	Purchase of land and equipment							0		G44	0	43				
44	Construction							0		F44	0	44				
45	Parking meter and off-street — Current operation							0		E60	0	45				
46	Purchase of land and equipment							0		G60	0	46				
47	Construction							0		F60	0	47				
48	Street lighting — Current operation							0		E44	0	48				
49	Traffic control safety — Current operation							0		E44	0	49				
50	Purchase of land and equipment							0		G44	0	50				
51	Construction							0		F44	0	51				
52	Snow removal — Current operation							0		E44	0	52				
53	Purchase of land and equipment							0		G44	0	53				
54	Highway engineering — Current operation							0		E44	0	54				
55	Purchase of land and equipment							0		G44	0	55				
56	Construction							0		F44	0	56				
57	Street cleaning — Current operation							0		E81	0	57				
58	Purchase of land and equipment							0		G81	0	58				
59	Airport (if not an enterprise) — Current operation	3,569						3,569		E01	3,569	59				
60	Purchase of land and equipment							0		G01	0	60				
61	Construction							0		F01	0	61				
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62				
63	Purchase of land and equipment							0		G81	0	63				
64	Construction							0		F81	0	64				
65	Other public works — Current operation							0		E89	0	65				
66	Purchase of land and equipment							0		G89	0	66				
67	Construction							0		F89	0	67				
68								0			0	68				
69								0			0	69				
70								0			0	70				
71								0			0	71				
72								0			0	72				
73								0			0	73				
74								0			0	74				
75								0			0	75				
76								0			0	76				
77								0			0	77				
78								0			0	78				
79								0			0	79				
80	TOTAL PUBLIC WORKS	3,569	155,033	0	0	0	0	158,602			158,602	80				

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF PRIMGHAR							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation		42,118					42,118		E36	42,118	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	3,600						3,600		E32	3,600	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	3,600	42,118	0	0	0	0	45,718			45,718	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
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119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF PRIMGHAR						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	37,850						37,850		E52	37,850	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	36,133	2,624					38,757		E61	38,757	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	157,614	1,518					159,132		E61	159,132	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	15,224	33					15,257		E03	15,257	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	8,032	7,348					15,380		E61	15,380	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	254,853	11,523	0	0	0	0	266,376			266,376	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		29,746	398,117				427,863		E89	427,863	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation			20,351				20,351		E50	20,351	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	180						180		E29	180	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	180	29,746	418,468	0	0	0	448,394			448,394	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF PRIMGHAR						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	4,447	276					4,723		E29	4,723	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	137,577	18,927					156,504		E23	156,504	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	142,024	19,203	0	0	0	0	161,227			161,227	176
177	Section G — DEBT SERVICE				95,625			95,625			95,625	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	95,625	0	0	95,625			95,625	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						-193		-193			-193	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	-193	0	-193			-193	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	-193	0	-193			-193	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	639,966	260,827	418,468	95,625	-193	0	1,414,693			1,414,693	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF PRIMGHAR						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								158,302	E91	158,302	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								137,854	E80	137,854	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation								832,390	E92	832,390	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								61,798	E81	61,798	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF PRIMGHAR						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,190,344		1,190,344	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	639,966	260,827	418,468	95,625	-193	0	1,414,693	1,190,344		2,605,037	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT										NE	254
255	Regular transfers out		107,346		253,731	10,359		371,436			371,436	255
256	Internal TIF loans/repayments and transfers out			43,221				43,221			43,221	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	107,346	43,221	253,731	10,359	0	414,657	0		414,657	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	639,966	368,173	461,689	349,356	10,166	0	1,829,350	1,190,344		3,019,694	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable						34,843	34,843			34,843	263
264	Restricted		571,824	-94,803		-10,166		466,855			466,855	264
265	Committed	148,536						148,536			148,536	265
266	Assigned							0			0	266
267	Unassigned							0			0	267
268	Total Governmental	148,536	571,824	-94,803	0	-10,166	34,843	650,234			650,234	268
269	Proprietary								1,957,204		1,957,204	269
270	Total ending fund balance June 30, 2015	148,536	571,824	-94,803	0	-10,166	34,843	650,234	1,957,204		2,607,438	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	788,502	939,997	366,886	349,356	0	34,843	2,479,584	3,147,548		5,627,132	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF PRIMGHAR

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62 84,056		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....		Amount - Omit cents	
		Z00 \$	333,406

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
2. Sewer utility	19U 584,000	29U	39U 41,000	49U	49U	49U 543,000	49U	I89 14,895
3. Electric utility	19U 975,000	29U	39U 110,000	49U	49U	49U 865,000		I92 30,215
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. Square Project	1,040,000		75,000	965,000				19,832
10.	19U	29U	39U	49U	49U	49U	49U	I89
11.	19U	29U	39U	49U	49U	49U	49U	I89
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	2,599,000	0	226,000	965,000	0	1,408,000	0	64,942

B. Short-term debt

Outstanding as of JULY 1, 2014		61V \$	
Outstanding as of JUNE 30, 2015		64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

		Amount - Omit cents		
\$	30,297,007	x .05 = \$	1,514,850	

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$	\$		2,607,438	2,607,438	

REMARKS

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